

Form **8879**

(Rev. January 2021)

Department of the Treasury
Internal Revenue Service**IRS e-file Signature Authorization**

- ERO must obtain and retain completed Form 8879.
► Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

Submission Identification Number (SID) 

Taxpayer's name

OLE BEHRENDTSEN

Social security number

Spouse's social security number

Spouse's name

AMANDA BEHRENDTSEN**Part I Tax Return Information – Tax Year Ending December 31, 2023** (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income.....	1	142,501.
2	Total tax.....	2	9,913.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099.....	3	43,925.
4	Amount you want refunded to you.....	4	34,012.
5	Amount you owe.....	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize MISSION OAKS TAX & ACCTING INC to enter or generate my PIN  as my
ERO firm name

Enter five digits, but
don't enter all zeros

signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ►

Date ►

Spouse's PIN: check one box only

☒ I authorize MISSION OAKS TAX & ACCTING INC to enter or generate my PIN  as my
ERO firm name

Enter five digits, but
don't enter all zeros

signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ►

Date ►

Practitioner PIN Method Returns Only – continue below**Part III Certification and Authentication – Practitioner PIN Method Only****ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN.
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.**

ERO's signature ► John S. Elhai, CPA

Date ►

ERO Must Retain This Form – See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

BAA For Paperwork Reduction Act Notice, see your tax return instructions.Form **8879** (Rev. 01-2021)

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, ending _____ See separate instructions.

Your first name and middle initial _____ Last name _____ Your social security number _____

OLE BEHRENDTSEN

If joint return, spouse's first name and middle initial _____ Last name _____ Spouse's social security number _____

AMANDA BEHRENDTSEN

Home address (number and street). If you have a P.O. box, see instructions. _____ Apt. no. _____

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code _____
OJAI, CA 93023Foreign country name _____ Foreign province/state/county _____ Foreign postal code _____
☐ You ☐ Spouse**Filing Status** ☐ Single ☒ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS)
☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)

Check only one box.

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____

Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) _____ ☐ Yes ☒ No**Standard Deduction** **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien**Age/Blindness** — **You:** ☒ Were born before January 2, 1959 ☐ Are blind
Spouse: ☐ Was born before January 2, 1959 ☐ Is blind**Dependents** (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instr.):	
				Child tax credit	Credit for other dependents
[REDACTED]	[REDACTED]	[REDACTED]	Son	☒	☐
[REDACTED]	[REDACTED]	[REDACTED]	Daughter	☒	☐
				☐	☐
				☐	☐

If more than four dependents, see instructions and check here ☐**Income** **1a** Total amount from Form(s) W-2, box 1 (see instructions) **1a** 261,736.**Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.** **b** Household employee wages not reported on Form(s) W-2 **1b****c** Tip income not reported on line 1a (see instructions) **1c****d** Medicaid waiver payments not reported on Form(s) W-2 (see instructions) **1d****e** Taxable dependent care benefits from Form 2441, line 26 **1e****f** Employer-provided adoption benefits from Form 8839, line 29 **1f****g** Wages from Form 8919, line 6 **1g****h** Other earned income (see instructions) **1h****i** Nontaxable combat pay election (see instructions) ... **1i****z** Add lines 1a through 1h **1z** 261,736.**Attach Schedule B if required.** **2a** Tax-exempt interest **2a** **b** Taxable interest **2b** 1,703.**3a** Qualified dividends **3a** **b** Ordinary dividends **3b****4a** IRA distributions **4a** **b** Taxable amount **4b****5a** Pensions and annuities **5a** **b** Taxable amount **5b****6a** Social security benefits **6a** **b** Taxable amount **6b****c** If you elect to use the lump-sum election method, check here (see instructions) ☐

	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐	7	-3,000.
	8 Additional income from Schedule 1, line 10	8	-46,538.
	9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	213,901.
	10 Adjustments to income from Schedule 1, line 26	10	71,400.
	11 Subtract line 10 from line 9. This is your adjusted gross income	11	142,501.
Standard Deduction	12 Standard deduction or itemized deductions (from Schedule A)	12	38,896.
See <i>Standard Deduction Chart</i> on the last page of this form.	13 Qualified business income deduction from Form 8995 or Form 8995-A	13	
	14 Add lines 12 and 13	14	38,896.
	15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	103,605.
Tax and Credits	16 Tax (see instructions). Check if any from: 1 ☐ Form(s) 8814 2 ☐ Form(s) 4972 3 ☐	16	13,408.
	17 Amount from Schedule 2, line 3	17	
	18 Add lines 16 and 17	18	13,408.
	19 Child tax credit or credit for other dependents from Schedule 8812	19	4,000.
	20 Amount from Schedule 3, line 8	20	
	21 Add lines 19 and 20	21	4,000.
	22 Subtract line 21 from line 18. If zero or less, enter -0-	22	9,408.
	23 Other taxes, including self-employment tax, from Schedule 2, line 21	23	505.
	24 Add lines 22 and 23. This is your total tax	24	9,913.
Payments	25 Federal income tax withheld from:		
	a Form(s) W-2	25a	42,969.
	b Form(s) 1099	25b	
	c Other forms (see instructions)	25c	956.
	d Add lines 25a through 25c	25d	43,925.
	26 2023 estimated tax payments and amount applied from 2022 return	26	
	27 Earned income credit (EIC)	27	
	28 Additional child tax credit from Schedule 8812	28	
	29 American opportunity credit from Form 8863, line 8	29	
	30 Reserved for future use	30	
	31 Amount from Schedule 3, line 15	31	
	32 Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	
	33 Add lines 25d, 26, and 32. These are your total payments	33	43,925.

Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	34,012.
	35a Amount of line 34 you want refunded to you . If Form 8888 is attached, check here..... ☐	35a	34,012.
Direct deposit? See instructions.	b Routing number [REDACTED] c Type: ☒ Checking ☐ Savings		
	d Account number [REDACTED]		
	36 Amount of line 34 you want applied to your 2024 estimated tax	36	
Amount You Owe	37 Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions.	37	
	38 Estimated tax penalty (see instructions).....	38	

Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions..... ☒ **Yes**. Complete below. ☐ **No**

Designee's name **John S. Elhai, CPA** Phone no. [REDACTED] Personal identification number (PIN) [REDACTED]

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
	Phone no.	Email address		

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
	John S. Elhai, CPA	John S. Elhai, CPA		[REDACTED]	
	Firm's name MISSION OAKS TAX & ACCTING INC	Firm's address [REDACTED]	Phone no. [REDACTED]	Firm's EIN [REDACTED]	

Go to www.irs.gov/Form1040SR for instructions and the latest information.

Form 1040-SR (2023)

Standard Deduction Chart*Add the number of boxes checked in the "Age/Blindness" section of *Standard Deduction* on page 1..... 1

IF your filing status is...	AND the number of boxes checked is...	THEN your standard deduction is...
Single	1	\$ 15,700
	2	17,550
Married filing jointly	1	\$ 29,200
	2	30,700
	3	32,200
	4	33,700
Qualifying surviving spouse	1	\$ 29,200
	2	30,700
Head of household	1	\$ 22,650
	2	24,500
Married filing separately**	1	\$ 15,350
	2	16,850
	3	18,350
	4	19,850

*Don't use this chart if someone can claim you (or your spouse if filing jointly) as a dependent, your spouse itemizes on a separate return, or you were a dual-status alien. Instead, see instructions.

**You can check the boxes for your spouse if your filing status is married filing separately and your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.

Go to www.irs.gov/Form1040SR for instructions and the latest information.Form **1040-SR** (2023)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. 01

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

OLE AND AMANDA BEHRENDTSEN

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	3,231.
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	-49,769.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions) ..	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	-46,538.

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	71,400.
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions): 06/2014		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8i from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	26	71,400.

Schedule 1 (Form 1040) 2023

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. 02

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

OLE AND AMANDA BEHRENDTSEN

Your social security number

Part I Tax

1	Alternative minimum tax. Attach Form 6251.....	1	0.
2	Excess advance premium tax credit repayment. Attach Form 8962.....	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17.....	3	0.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE.....	4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137.....	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919.....	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6.....	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here. ☐	8	
9	Household employment taxes. Attach Schedule H.....	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required.....	10	
11	Additional Medicare Tax. Attach Form 8959.....	11	505.
12	Net investment income tax. Attach Form 8960.....	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12.....	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares.....	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000.....	15	
16	Recapture of low-income housing credit. Attach Form 8611.....	16	

(continued on page 2)

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 2 (Form 1040) 2023

Part II Other Taxes (continued)

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount:	17a	
b	Recapture of federal mortgage subsidy, if you sold your home see instructions.....	17b	
c	Additional tax on HSA distributions. Attach Form 8889.....	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889.....	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853.....	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853..	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property.....	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A.....	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A.....	17i	
j	Section 72(m)(5) excess benefits tax.....	17j	
k	Golden parachute payments.....	17k	
l	Tax on accumulation distribution of trusts.....	17l	
m	Excise tax on insider stock compensation from an expatriated corporation....	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866...	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR.....	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund.....	17p	
q	Any interest from Form 8621, line 24.....	17q	
z	Any other taxes. List type and amount:	17z	
18	Total additional taxes. Add lines 17a through 17z.....	18	
19	Reserved for future use.....	19	
20	Section 965 net tax liability installment from Form 965-A.....	20	
21	Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b.....	21	505.

Schedule 2 (Form 1040) 2023

SCHEDULE A
(Form 1040)Department of the Treasury
Internal Revenue Service**Itemized Deductions**

Attach to Form 1040 or 1040-SR.

Go to www.irs.gov/ScheduleA for instructions and the latest information.
Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2023Attachment
Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR

OLE AND AMANDA BEHRENDTSEN

Your social security number

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1	1,412.
	2	Enter amount from Form 1040 or 1040-SR, line 11. 2 142,501.		
	3	Multiply line 2 by 7.5% (0.075)	3	10,688.
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	0.
Taxes You Paid	5	State and local taxes.		
	a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☐	5a	18,261.
	b	State and local real estate taxes (see instructions)	5b	2,457.
	c	State and local personal property taxes.	5c	224.
	d	Add lines 5a through 5c	5d	20,942.
	e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	10,000.
	6	Other taxes. List type and amount:	6	
	7	Add lines 5e and 6	7	10,000.
Interest You Paid Caution: Your mortgage interest deduction may be limited. See instructions.	8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box. ☐		
	a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited.	8a	28,896.
	b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address.	8b	
				
				
	c	Points not reported to you on Form 1098. See instructions for special rules.	8c	
	d	Reserved for future use	8d	
	e	Add lines 8a through 8c	8e	28,896.
9	Investment interest. Attach Form 4952 if required. See instructions	9		
10	Add lines 8e and 9	10	28,896.	
Gifts to Charity Caution: If you made a gift and got a benefit for it, see instructions.	11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions.	11	
	12	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.	12	
	13	Carryover from prior year	13	
	14	Add lines 11 through 13	14	0.
Casualty and Theft Losses	15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions.	15	0.
Other Itemized Deductions	16	Other—from list in instructions. List type and amount:		
			16	0.
Total Itemized Deductions	17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12.	17	38,896.
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐		

SCHEDULE B
(Form 1040)

Department of the Treasury
Internal Revenue Service

Interest and Ordinary Dividends

Attach to Form 1040 or 1040-SR.
Go to www.irs.gov/ScheduleB for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **08**

Name(s) shown on return

Your social security number

OLE AND AMANDA BEHRENDTSEN

Part I

Interest

(See instructions
and the
Instructions for
Form 1040,
line 2b.)

Note: If you
received a
Form 1099-INT,
Form 1099-OID, or
substitute statement
from a brokerage
firm, list the firm's
name as the payer
and enter the total
interest shown on
that form.

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:

IRS

Amount

1,703.

1

- 2 Add the amounts on line 1. 2 1,703.
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815. 3
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b. 4 1,703.

Note: If line 4 is over \$1,500, you must complete Part III.

Amount

Part II

**Ordinary
Dividends**

(See instructions
and the
Instructions for
Form 1040,
line 3b.)

Note: If you
received a
Form 1099-DIV or
substitute statement
from a brokerage
firm, list the firm's
name as the payer
and enter the
ordinary dividends
shown on that form.

- 5 List name of payer:

5

- 6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b. 6 0.

Note: If line 6 is over \$1,500, you must complete Part III.

Part III

**Foreign
Accounts
and Trusts**

Caution: If required,
failure to file FinCEN
Form 114 may
result in substantial
penalties.
Additionally, you may
be required to file
Form 8938, Statement
of Specified Foreign
Financial Assets.
See instructions.

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a At any time during 2023, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions. X
If 'Yes,' are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements.
b If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located:
8 During 2023, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If 'Yes,' you may have to file Form 3520. See instructions. X

Yes No

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

FDIA0401L 06/16/23

Schedule B (Form 1040) 2023

SCHEDULE D
(Form 1040)Department of the Treasury
Internal Revenue Service**Capital Gains and Losses**

Attach to Form 1040, 1040-SR, or 1040-NR.

Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Go to www.irs.gov/ScheduleD for instructions and the latest information.

OMB No. 1545-0074

2023Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

OLE AND AMANDA BEHRENDTSENDid you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses – Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.....				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked.....				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked.....				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked.....		32,400.		-32,400.
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824.....			4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1....			5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions.....			6	7,661.)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back.....			7	-40,061.

Part II Long-Term Capital Gains and Losses – Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.....				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked.....				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked.....				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked.....				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824.....			11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1....			12	
13 Capital gain distributions. See the instrs.			13	
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions.....			14	
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back.....			15	

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

FDIA0612L 06/16/23

Schedule D (Form 1040) 2023

Part III Summary

16 Combine lines 7 and 15 and enter the result.	16	-40,061.
- If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. - If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. - If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.		
17 Are lines 15 and 16 both gains? ☐ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet.	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet.	19	
20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: - The loss on line 16; or (\$3,000), or if married filing separately, (\$1,500)	21	(3,000.)
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. ☒ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Name(s) shown on return

SSN or taxpayer identification number

OLE AND AMANDA BEHRENDTSEN

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I

Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- ☐ (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- ☒ (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 shares XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see Column (e) in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	BAD DEBT - UNCOLLECTIBLE	Various	Various	0.	32,400.			-32,400.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked).....				0.	32,400.		0.	-32,400.

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

Your social security number

OLE AND AMANDA BEHRENDTSEN

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (f) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	RENEWAL REVOLUTION	S			X	
B						
C						
D						

Passive Income and Loss**Nonpassive Income and Loss**

	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A			49,769.		
B					
C					
D					
29a Totals.....					
b Totals.....			49,769.		
30 Add columns (h) and (k) of line 29a.....				30	
31 Add columns (g), (i), and (j) of line 29b.....				31	49,769.
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31.....				32	-49,769.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer ID no.
A		
B		

Passive Income and Loss**Nonpassive Income and Loss**

	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A				
B				
34a Totals.....				
b Totals.....				
35 Add columns (d) and (f) of line 34a.....			35	
36 Add columns (c) and (e) of line 34b.....			36	
37 Total estate and trust income or (loss). Combine lines 35 and 36.....			37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) -- Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b

39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below. **39**

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below.....	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5.....	41	-49,769.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions.....	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules.....	43	

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

**Credits for Qualifying Children
and Other Dependents**

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Schedule8812 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **47**

OLE AND AMANDA BEHRENDTSEN

Your social security number

Part I Child Tax Credit and Credit for Other Dependents

1 Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	142,501.
2a Enter income from Puerto Rico that you excluded	2a	
b Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c Enter the amount from line 15 of your Form 4563	2c	
d Add lines 2a through 2c	2d	
3 Add lines 1 and 2d	3	142,501.
4 Number of qualifying children under age 17 with the required social security number	4	2
5 Multiply line 4 by \$2,000	5	4,000.
6 Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.		
7 Multiply line 6 by \$500	7	
8 Add lines 5 and 7	8	4,000.
9 Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 • All other filing statuses—\$200,000	9	400,000.
10 Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	0.
11 Multiply line 10 by 5% (0.05)	11	
12 Is the amount on line 8 more than the amount on line 11?	12	4,000.
☐ No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.		
☒ Yes. Subtract line 11 from line 8. Enter the result.		
13 Enter the amount from Credit Limit Worksheet A	13	13,408.
14 Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents	14	4,000.
Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.		

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 8812 (Form 1040) 2023

Part II-A Additional Child Tax Credit for All Filers**Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

15 Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27. ☐		
16a Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27.	16a	0.
b Number of qualifying children under 17 with the required social security number: _____ X \$1,600. Enter the result. If zero, stop here ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27.	16b	
TIP: The number of children you use for this line is the same as the number of children you used for line 4.		
17 Enter the smaller of line 16a or line 16b.	17	
18a Earned income (see instructions).	18a	
b Nontaxable combat pay (see instructions).	18b	
19 Is the amount on line 18a more than \$2,500? ☐ No. Leave line 19 blank and enter -0- on line 20. ☐ Yes. Subtract \$2,500 from the amount on line 18a. Enter the result.	19	
20 Multiply the amount on line 19 by 15% (0.15) and enter the result. Next. On line 16b, is the amount \$4,800 or more? ☐ No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. ☐ Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.	20	

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

21 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions.	21	
22 Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13.	22	
23 Add lines 21 and 22.	23	
24 1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.	24	
25 Subtract line 24 from line 23. If zero or less, enter -0-.	25	
26 Enter the larger of line 20 or line 25. Next, enter the smaller of line 17 or line 26 on line 27.	26	

Part II-C Additional Child Tax Credit

27 This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28.	27	0.
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Schedule 8812 (Form 1040) 2023

Form **8995****Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-2294

2023Attachment
Sequence No. **55**Department of the Treasury
Internal Revenue ServiceAttach to your tax return.
Go to www.irs.gov/Form8995 for instructions and the latest information.

Name(s) shown on return

OLE AND AMANDA BEHRENDTSEN

Your taxpayer identification number

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$182,100 (\$364,200 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	RENEWAL REVOLUTION		-49,769.
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c).	2	-49,769.	5	0.
3	Qualified business net (loss) carryforward from the prior year.	3	(233,987.)		
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	0.		
5	Qualified business income component. Multiply line 4 by 20% (0.20).			5	0.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions).	6	0.		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year.	7	(0.)		
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0.		
9	REIT and PTP component. Multiply line 8 by 20% (0.20).			9	0.
10	Qualified business income deduction before the income limitation. Add lines 5 and 9.			10	0.
11	Taxable income before qualified business income deduction (see instructions).	11	103,605.		
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions).	12	0.		
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	103,605.		
14	Income limitation. Multiply line 13 by 20% (0.20).			14	20,721.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions).			15	0.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(283,756.)		
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	(0.)		

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8995** (2023)

Form **8867**

(Rev. November 2023)

Department of the Treasury
Internal Revenue Service**Paid Preparer's Due Diligence Checklist**

*Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC)) and
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status*
To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.

OMB No. 1545-0074

For tax year

20 **23**Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

OLE AND AMANDA BEHRENDTSEN

Taxpayer identification number

Preparer's name

John S. Elhai, CPA

Preparer tax identification number

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I–V for the benefit(s) claimed (check all that apply).

☐ EIC☒ CTC/ACTC/ODC☐ AOTC☐ HOH

	Yes	No	N/A
1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you?	☒	☐	
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	☒	☐	☐
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.			
• Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.			
• Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s).	☒	☐	
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	☐	☒	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	☐	☐	
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	☐	☐	
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s).	☒	☐	
List those documents provided by the taxpayer, if any, that you relied on:			
.....			
.....			
.....			
.....			
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	☒	☐	
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?	☒	☐	☐
(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)			
a Did you complete the required recertification Form 8862?	☐	☐	☐
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	☐	☐	☒

BAA For Paperwork Reduction Act Notice, see separate instructions.Form **8867** (Rev. 11-2023)

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

	Yes	No	N/A
9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	☐	☐	
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	☐	☐	
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	☐	☐	☐

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	Yes	No	N/A
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	☒	☐	
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	☒	☐	☐
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	☒	☐	☐

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	☐	☐

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	☐	☐

Part VI Eligibility Certification

You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

- Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- Submit Form 8867 in the manner required; **and**
- Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under **Document Retention**.
 - A copy of this Form 8867.
 - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☒	☐

Form **8959**Department of the Treasury
Internal Revenue Service**Additional Medicare Tax**

If any line does not apply to you, leave it blank. See separate instructions.
 Attach to Form 1040, 1040-SR, 1040-NR, or 1040-SS.
 Go to www.irs.gov/Form8959 for instructions and the latest information.

OMB No. 1545-0074

2023Attachment
Sequence No. **71**

Name(s) shown on return

Your social security number

OLE AND AMANDA BEHRENDTSEN

Part I Additional Medicare Tax on Medicare Wages

1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5...	1	306,160.	
2 Unreported tips from Form 4137, line 6.....	2		
3 Wages from Form 8919, line 6.....	3		
4 Add lines 1 through 3.....	4	306,160.	
5 Enter the following amount for your filing status: Married filing jointly..... \$250,000 Married filing separately..... \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	5	250,000.	
6 Subtract line 5 from line 4. If zero or less, enter -0-.....	6		56,160.
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II.....	7		505.

Part II Additional Medicare Tax on Self-Employment Income

8 Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0-.....	8		
9 Enter the following amount for your filing status: Married filing jointly..... \$250,000 Married filing separately..... \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	9		
10 Enter the amount from line 4.....	10		
11 Subtract line 10 from line 9. If zero or less, enter -0-.....	11		
12 Subtract line 11 from line 8. If zero or less, enter -0-.....	12		
13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III.....	13		

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14 Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions).....	14		
15 Enter the following amount for your filing status: Married filing jointly..... \$250,000 Married filing separately..... \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	15		
16 Subtract line 15 from line 14. If zero or less, enter -0-.....	16		
17 Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV.....	17		

Part IV Total Additional Medicare Tax

18 Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V.....	18		505.
--	----	--	------

Part V Withholding Reconciliation

19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6.....	19	5,395.	
20 Enter the amount from line 1.....	20	306,160.	
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages.....	21	4,439.	
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages.....	22		956.
23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions).....	23		
24 Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions).....	24		956.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

FD/A6301 08/07/23

Form **8959** (2023)

**S Corporation Shareholder Stock and
Debt Basis Limitations**

Attach to your tax return.

Go to www.irs.gov/Form7203 for instructions and the latest information.

OMB No. 1545-2302

Attachment
Sequence No. **203**

Name of shareholder

AMANDA BEHRENDTSEN

A Name of S corporation

RENEWAL REVOLUTION

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:

(1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gift (5) ☐ Other:E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation. ☐**Part I Shareholder Stock Basis**

1	Stock basis at the beginning of the corporation's tax year.....	1	0.
2	Basis from any capital contributions made or additional stock acquired during the tax year.....	2	
3a	Ordinary business income (enter losses in Part III).....	3a	
b	Net rental real estate income (enter losses in Part III).....	3b	
c	Other net rental income (enter losses in Part III).....	3c	
d	Interest income.....	3d	
e	Ordinary dividends.....	3e	
f	Royalties.....	3f	
g	Net capital gains (enter losses in Part III).....	3g	
h	Net section 1231 gain (enter losses in Part III).....	3h	
i	Other income (enter losses in Part III).....	3i	
j	Excess depletion adjustment.....	3j	
k	Tax-exempt income.....	3k	
l	Recapture of business credits.....	3l	
m	Other items that increase stock basis.....	3m	
4	Add lines 3a through 3m.....	4	0.
5	Stock basis before distributions. Add lines 1, 2, and 4.....	5	0.
6	Distributions (excluding dividend distributions).....	6	
Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.			
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15.....	7	0.
8a	Nondeductible expenses.....	8a	
b	Depletion for oil and gas.....	8b	
c	Business credits (sections 50(c)(1) and (5)).....	8c	
9	Add lines 8a through 8c.....	9	
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15.....	10	
11	Allowable loss and deduction items. Enter the amount from line 47, column (c).....	11	
12	Debt basis restoration (see net increase in instructions for line 23).....	12	
13	Other items that decrease stock basis.....	13	
14	Add lines 11, 12, and 13.....	14	
15	Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-.....	15	0.

Part II Shareholder Debt Basis**Section A – Amount of Debt** (If more than three debts, see instructions.)

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	☒ Formal note ☐ Open account	☐ Formal note ☐ Open account	☐ Formal note ☐ Open account	
16 Loan balance at the beginning of the corporation's tax year.....	242,679.			242,679.
17 Additional loans (see instructions).....	38,831.			38,831.
18 Loan balance before repayment. Add lines 16 and 17..	281,510.			281,510.
19 Principal portion of debt repayment (this line doesn't include interest).....				
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18....	281,510.			281,510.

Part II Shareholder Debt Basis (continued) RENEWAL REVOLUTION**Section B – Adjustments to Debt Basis**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year.....	42,241.			42,241.
22 Enter the amount, if any, from line 17.....	38,831.			38,831.
23 Debt basis restoration (see instructions)...				
24 Debt basis before repayment. Add lines 21, 22, and 23.....	81,072.			81,072.
25 Divide line 24 by line 18.....	0.28798977			
26 Nontaxable debt repayment. Multiply line 25 by line 19.....				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24..	81,072.			81,072.
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis.	666.			666.
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-.....	80,406.			80,406.
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d) ..	49,769.			49,769.
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-.....	30,637.			30,637.

Section C – Gain on Loan Repayment

32 Repayment. Enter the amount from line 19.				
33 Nontaxable repayments. Enter the amount from line 26.....				
34 Reportable gain. Subtract line 33 from line 32.....				

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss.....	49,769.			49,769.	
36 Net rental real estate loss.....					
37 Other net rental loss.....					
38 Net capital loss.....					
39 Net section 1231 loss.....					
40 Other loss.....					
41 Section 179 deductions.....					
42 Charitable contributions.....					
43 Investment interest expense.....					
44 Section 59(e)(2) expenditures.....					
45 Other deductions.....					
46 Foreign taxes paid or accrued.....					
47 Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30....	49,769.	0.	0.	49,769.	0.

OLE AND AMANDA BEHRENDTSEN

Form 8949, Page 1

Explanation for Nonbusiness Bad Debt

Property DescriptionExplanation

BAD DEBT - UNCOLLECTIBLE Mike Wallick Borrowed 2018-2021 Unable to collect: \$ 32,400.
Several attempts were made to collect without any response.

OLE AND AMANDA BEHRENDTSEN

Wage Schedule

Taxpayer - Employer	Wages	Federal W/H	FICA	Medi- care	State W/H	SDI
COUNTY OF SANTA BARBARA	261,736.	42,969.	9,932.	5,395.	18,261.	
Grand Total	<u>261,736.</u>	<u>42,969.</u>	<u>9,932.</u>	<u>5,395.</u>	<u>18,261.</u>	<u>0.</u>

State and Local Refunds Taxable in 2023
 (Refunds on Prior Year Return Taxable in Current Year)

1. State and local income tax refunds (prior year)	41,974.
2. Refunds attributable to post 12/31/2022 payments per IRS Pub. 525	0.
3. Net state and local income tax refunds	41,974.
4. State/local taxes included on prior year Sch. A, line 5e	7,369.
5. Prior year allowable sales tax deduction	1,322.
6. Excess of income taxes deducted over sales taxes	6,047.
7. Enter the smaller of line 3 or line 6	6,047.
8. Itemized deductions from prior year Sch. A, line 17	30,531.
9. Prior year recomputed itemized deductions, if state and local taxes were limited	24,484.
10. Prior year base standard deduction	25,900.
11. Prior year add'l standard deduction for age/blindness	1,400.
12. Prior year total standard deduction (add lines 10 and 11)	27,300.
13. Enter the larger of line 9 or line 12	27,300.
14. Subtract line 13 from line 8 (not less than 0)	3,231.
15. Enter the smaller of line 7 or line 14	3,231.
16. Negative taxable income (prior year)	0.
17. Refund with no benefit due to AMT, nonrefundable credits, 0% capital gain rate, SALT limit	0.
18. State and local refunds taxable this year (add lines 15, 16, and 17, but not less than 0)	<u>3,231.</u>

NOTE: The program assumes that if there was any tax benefit received (per the Recomputed Tax worksheet), the full amount of the refund (after accounting for the adjustments above) is taxable.

State Refunds Taxable in 2023 - Recomputed Itemized Deductions
 (Amounts from Prior Year)

1. State/local income taxes	17,809.
2. State/local income tax refunds (prior year)	41,974.
3. Subtract line 2 from line 1	0.
4. Allowable general sales taxes	1,322.
5. Greater of state/local income or sales taxes	1,322.
6. State/local real estate taxes	2,367.
7. State/local real estate tax refunds (prior year)	0.
8. Subtract line 7 from line 6	2,367.
9. State/local personal property taxes	264.
10. Add lines 5, 8, and 9	3,953.
11. Smaller of line 10 or \$10,000 (\$5,000 if MFS)	3,953.
12. Schedule A, lines 4, 6, 10, 14, 15, and 16	20,531.
13. Recomputed itemized deductions (add lines 11 and 12) for line 9 of State and Local Refunds Taxable in 2023 worksheet	<u>24,484.</u>

OLE AND AMANDA BEHRENDTSEN

State Refunds Taxable in 2023 - Recomputed Tax
(To Determine if Tax Benefit Received per IRS Pub. 525 -
AMT / Unused Credits / 0% Rate Cap. Gain, Qualified Dividends, SALT Limit)

Recomputation of 2022 Tax:

1. Actual taxable income	83,657.	
2. Actual regular tax	9,643.	
3. Actual AMT	0.	
4. Actual total tax BEFORE credits	9,643.	
5. Less: Actual credits	4,000.	
6. Actual tax AFTER credits		5,643.
7. Taxable income recomputed with Sch. A taxes reduced by state tax refunds	86,888.	
8. Recomputed regular tax	10,347.	
9. Recomputed AMT	0.	
10. Recomputed total tax BEFORE credits	10,347.	
11. Less: Recomputed credits	4,000.	
12. Recomputed tax AFTER credits		6,347.
13. Difference between actual and recomputed tax (subtract line 12 from line 6)		<u>-704.</u>

Negative change - tax benefit was received (see other worksheets for computation of refund to include in current year income).

Note: The program considers a tax benefit to be a LOWER tax liability, HIGHER credit carryovers, and/or HIGHER refundable tax credits as a result of deducting the state taxes that produced the refund. However, an increase to credit carryovers and/or refundable tax credits is not considered to be a tax benefit if the increase is fully offset by a higher tax liability.

State and Local Refunds Taxable in 2024
(IRS Pub. 525)

1. State and local income tax refunds (current year)	15,195.
2. Refunds attributable to post 12/31/2023 payments per IRS Pub. 525	0.
3. Net state and local income tax refunds	15,195.
4. State and local income taxes included on Schedule A, line 5e	7,319.
5. Allowable general sales tax deduction	1,759.
6. Excess of income taxes deducted over sales taxes deducted	5,560.
7. Enter the smaller of line 3 or line 6	5,560.
8. Itemized deductions from Schedule A, line 17	38,896.
9. Recomputed itemized deductions, if state/local taxes limited	34,643.
10. Standard deduction	29,200.
11. Enter the larger of line 9 or line 10	34,643.
12. Subtract line 11 from line 8 (not less than 0)	4,253.
13. Enter the smaller of line 7 or line 12	4,253.
14. Negative taxable income (current year)	0.
15. State and local refunds taxable next year (add lines 13 and 14, but not less than 0)	<u>4,253.</u>

OLE AND AMANDA BEHRENDTSEN

State and Local Refunds Taxable in 2024 (continued)
(IRS Pub. 525)

Note: The program assumes that if there was any tax benefit received (per the Recomputed Tax worksheet), the full amount of the refund (after accounting for the adjustments above) is taxable.

State/Local/Property Refunds Taxable in 2024 - Recomputed Itemized Deductions

1. State/local income taxes	18,261.	
2. State/local income tax refunds (current year)	15,195.	
3. Subtract line 2 from line 1	3,066.	
4. General sales taxes	1,759.	
5. Greater of state/local income or sales taxes	3,066.	
6. State/local real estate taxes	2,457.	
7. State/local property tax refunds (current year)	0.	
8. Subtract line 7 from line 6	2,457.	
9. State/local personal property taxes	224.	
10. Add lines 5, 8, and 9	5,747.	
11. Smaller of line 10 or \$10,000 (\$5,000 if MFS)		5,747.
12. Schedule A, lines 4, 6, 10, 14, 15, and 16		28,896.
13. Recomputed itemized deductions (lines 11 and 12) for line 9 of State and Local Refunds Taxable in 2024 worksheet		34,643.

State Refunds Taxable in 2024 - Recomputed Tax
(To Determine if Tax Benefit Received per IRS Pub. 525 -
AMT / Unused Credits / 0% Rate Capital Gain, Qualified Dividends / SALT Limit)

1. Actual taxable income	103,605.	
2. Actual regular tax	13,408.	
3. Actual AMT	0.	
4. Actual total tax BEFORE credits	13,408.	
5. Less: Actual credits	4,000.	
6. Actual tax AFTER credits		9,408.
7. Taxable income recomputed with Sch. A taxes reduced by state tax refunds	107,858.	
8. Recomputed regular tax	14,344.	
9. Recomputed AMT	0.	
10. Recomputed total tax BEFORE credits	14,344.	
11. Less: Recomputed credits	4,000.	
12. Recomputed tax AFTER credits		10,344.
13. Difference between actual and recomputed tax (subtract line 12 from line 6)		-936.

Negative change - tax benefit was received (see other worksheets for computation of refund to include in 2024 income).

Note: The program considers a tax benefit to be a LOWER tax liability, HIGHER credit carryovers to 2024, and/or HIGHER refundable credits as a result of deducting the state taxes that produced the refund. However, an increase to credit carryovers and/or refundable credits is not considered to be a tax benefit if the increase is fully offset by a higher tax liability.

OLE AND AMANDA BEHRENDTSEN

Qualified Business Income

Trade or business name:

RENEWAL REVOLUTION

Taxpayer identification number:

Business income.....

	-49,769.
Qualified Business Income	<u>-49,769.</u>

Tax Bracket Worksheet (Form 1040, 1040-SR, or 1040-NR, Line 16)Ordinary Income Rates (Tax Table/Tax Computation Wks)

	Income	Tax
10% ordinary tax bracket (\$0 - \$22,000).....	\$ 22,000.	\$ 2,200.
12% ordinary tax bracket (\$22,001 - \$89,450).....	67,450.	8,094.
22% ordinary tax bracket (\$89,451 - \$190,750).....	14,155.	3,114.

Taxable income

\$ 103,605.

Total tax using ordinary income rates

\$ 13,408.

* Ordinary income would have to increase by over \$87,145
to begin being taxed in the next 24% tax bracket (\$190,751 - \$364,200)

Credit Limit Worksheet A (Schedule 8812)

1. Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18. 13,408.
2. Add the amounts from:

Schedule 3, line 1	0.	
Schedule 3, line 2	0.	
Schedule 3, line 3	0.	
Schedule 3, line 4	0.	
Schedule 3, line 5b	0.	
Schedule 3, line 6d	0.	
Schedule 3, line 6f	0.	
Schedule 3, line 6i	0.	
Schedule 3, line 6m	0.	
Enter the total.	0.	
3. Subtract line 2 from line 1. 13,408.
Complete Credit Limit Worksheet B only if you meet all of the following:
 1. You are claiming one or more of the following credits.
 - a. Mortgage interest credit, Form 8396.
 - b. Adoption credit, Form 8839.
 - c. Residential clean energy credit, Form 5695, Part I.
 - d. District of Columbia first-time homebuyer credit, Form 8859.
 2. You are not filing Form 2555.
 3. Line 4 of Schedule 8812 is more than zero.
4. If you are not completing Credit Limit Worksheet B, enter 0; otherwise, enter the amount from Credit Limit Worksheet B 0.
5. Subtract line 4 from line 3. Enter here and on Schedule 8812, line 13. 13,408.

OLE AND AMANDA BEHRENDTSEN

Federal Income Tax Withheld

COUNTY OF SANTA BARBARA
 Additional Medicare Tax Withholding (Form 8959)

42,969.
 956.
 Total 43,925.

State and Local Taxes (Schedule A, Line 5a)

State and Local Income Taxes

	State	Local
Income tax withheld	18,261.	0.
Disability/unemployment insurance/transit tax	0.	0.
Estimated tax payments	0.	0.
Credit for prior year overpayment	0.	0.
Credit for income tax withheld (K-1)	0.	0.
1/23 payment on 2022 estimate	0.	0.
Paid with 2022 extension	0.	0.
Paid with 2022 return	0.	0.
Paid for prior years and/or to other states	0.	0.
Total income taxes	<u>18,261.</u>	<u>0.</u>

Total state and local income taxes

18,261.

State and Local Sales Taxes Using the Optional Sales Tax Tables

Available Income:

Adjusted gross income per Form 1040 or 1040-SR	142,501.
Tax-exempt interest	0.
Nontaxable combat pay	0.
Nontaxable social security benefits	0.
Nontaxable pensions	0.
Nontaxable IRAs	0.
Prior year refundable credits (refundable portion only)	0.
Additional nontaxable amounts	0.
Total Available Income (not less than zero)	<u>142,501.</u>

Number of Exemptions

4.

1. State general sales taxes per Tables 1,759.
2. Local general sales taxes per Tables for certain residents of AL, AK, AZ, AR, CO, GA, IL, KS, LA, MO, MS, NC, NY, SC, TN, UT, and VA (based on a rate of 1%) 0.
3. Local general sales tax rate
4. If line 2 is zero, enter your state general sales tax rate. Otherwise, skip line 4 and 5, and go to line 6 7.2500
5. Divide line 3 by line 4
6. Local general sales taxes. If line 2 is zero, multiply line 1 by line 5. Otherwise, multiply line 2 by line 3. 0.
7. State and local general sales taxes (add lines 1 and 6) 1,759.
8. Sales taxes paid on vehicles, boats, etc. 0.
9. Sales tax deduction when using Tables (add lines 7 and 8) 1,759.

OLE AND AMANDA BEHRENDTSEN

State and Local Taxes (Schedule A, Line 5a) (continued)State and Local Sales Tax Deduction
(Greater of Taxes Paid or Table Amount)

1. General sales taxes paid	0.
2. Use taxes paid	0.
3. Total actual taxes paid (add lines 1 and 2)	0.
4. Sales taxes using Tables	1,759.
5. Greater of sales taxes paid or Table amount	<u>1,759.</u>

State & Local Taxes to Sch. A, Ln 5 (greater of income or sales tax) 18,261.

**Capital Loss Carryover Worksheet
(IRS Publication 550)**

1. Enter the amount from Form 1040, 1040-SR, or 1040NR, line 15	103,605.
2. Enter the loss from Schedule D, line 21	3,000.
3. Combine lines 1 and 2 (but not less than zero)	106,605.
4. Enter the smaller of line 2 or line 3	3,000.
- Note: If line 7 of Schedule D is a loss, go to line 5; otherwise, enter zero on line 5 and go to line 9.	
5. Enter the loss from Schedule D, line 7	40,061.
6. Enter gain from Schedule D, line 15	0.
7. Add lines 4 and 6	3,000.
8. Short-term capital loss carryover to 2024. Subtract line 7 from line 5	37,061.
- Note: If line 15 of Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13	
9. Enter the loss from Schedule D, line 15	
10. Enter gain from Schedule D, line 7	
11. Subtract line 5 from line 4	
12. Add lines 10 and 11	
13. Long-term capital loss carryover to 2024. Subtract line 12 from line 9	

OLE AND AMANDA BEHRENDTSEN

Activity Name: RENEWAL REVOLUTION

Beginning stock basis plus increases minus distributions

Stock basis at end of year

Beginning debt basis plus restoration minus nontaxable repayment

Debt basis at end of year

0.
81,072.
30,637.

	Current Year Loss or Deduction	Prior Year Unallowed Basis Loss	Regular Tax Amount Allowed by Basis	Regular Tax Basis Carryover
<u>Losses/Deductions/Expenses</u>				
Ordinary Loss	49,769.		49,769.	0.
Nondeductible Expenses	666.		666.	0.
Totals	<u>50,435.</u>	<u>0.</u>	<u>50,435.</u>	<u>0.</u>

Alternative Minimum Tax

AMT beginning basis

88,508.

AMT income

38,831.

Current year adjustments to AMT basis

127,339.

AMT basis used for limitation

49,999.

Loss allowed by AMT basis

77,340.

AMT final basis

	AMT Amount Allowed by Basis	AMT Basis Carryover
<u>AMT Losses/Deductions/Expenses</u>		
AMT Ordinary Loss	49,333.	0.
AMT Nondeductible Expenses	666.	0.
Totals	<u>49,999.</u>	<u>0.</u>

OLE AND AMANDA BEHRENDTSEN

Activity Name: RENEWAL REVOLUTION

(A) Current Year Amount	(B) Prior Year unallowed Basis loss	(C) Disallowed due to Basis Limitation	(D) Prior Year unallowed At-risk loss	(E) Disallowed due to at-risk Limitation	(F) Prior Year unallowed Passive loss	(G) Disallowed due to Passive loss Limitations	(H) Tax return
-49,769.	0.	0.	0.	0.			-49,769.
-49,769.	0.	0.	0.	0.	0.	0.	-49,769.
666.							666.

Ordinary income (loss)
Net income (Loss)

Total Schedule E page 2

Nondeductible expenses